

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF SPIRIT LAKE, IOWA DUE: December 1, 2016		16203000700000 City Clerk 1803 Hill Avenue Spirit Lake, IA 51360 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,166,305		2,166,305	2,163,571
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,166,305		2,166,305	2,163,571
Delinquent property taxes	0		0	
TIF revenues	2,446,244		2,446,244	2,443,751
Other city taxes	1,206,558	0	1,206,558	1,231,822
Licenses and permits	47,591	0	47,591	47,150
Use of money and property	11,285	14,863	26,148	10,050
Intergovernmental	1,123,687	0	1,123,687	1,028,540
Charges for fees and service	125,389	3,258,066	3,383,455	3,380,440
Special assessments	0	0	0	0
Miscellaneous	78,072	53,460	131,532	103,200
Other financing sources	10,176,173	703,926	10,880,099	10,925,457
Total revenues and other sources	17,381,304	4,030,315	21,411,619	21,333,981
Expenditures and Other Financing Uses				
Public safety	1,202,132	0	1,202,132	1,283,282
Public works	991,886	0	991,886	1,106,111
Health and social services	36,175	0	36,175	37,074
Culture and recreation	638,877	0	638,877	689,078
Community and economic development	239,247	0	239,247	241,210
General government	395,661	0	395,661	451,502
Debt service	7,815,701	0	7,815,701	7,845,009
Capital projects	1,852,470	0	1,852,470	2,011,116
Total governmental activities expenditures	13,172,149	0	13,172,149	13,664,382
Business type activities	0	2,555,306	2,555,306	3,022,581
Total ALL expenditures	13,172,149	2,555,306	15,727,455	16,686,963
Other financing uses, including transfers out	3,557,074	1,145,919	4,702,993	4,748,352
Total ALL expenditures/And other financing uses	16,729,223	3,701,225	20,430,448	21,435,315
Excess revenues and other sources over (Under) Expenditures/And other financing uses	652,081	329,090	981,171	-101,334
Beginning fund balance July 1, 2015	2,850,237	3,854,404	6,704,641	6,638,895
Ending fund balance June 30, 2016	3,502,318	4,183,494	7,685,812	6,537,561
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		10/19/2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Gregg Owens	→	712	336-1871	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/14/2016	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF SPIRIT LAKE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,704,794	392,692		68,819			2,166,305			2,166,305	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,704,794	392,692		68,819	0		2,166,305		T01	2,166,305	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,704,794	392,692		68,819	0	0	2,166,305			2,166,305	6
7	TIF revenues			2,446,244				2,446,244		T01	2,446,244	7
8	Other city taxes											
8	Utility tax replacement excise taxes	52,413	12,047		1,367			65,827		T15	65,827	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	38,421						38,421		T15	38,421	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	5,154						5,154		T19	5,154	12
13	Hotel/motel tax	94,196						94,196		T19	94,196	13
14	Other local option taxes	1,002,960						1,002,960		T09	1,002,960	14
15	TOTAL OTHER CITY TAXES	1,193,144	12,047	0	1,367	0	0	1,206,558	0		1,206,558	15
16	Section B - LICENSES AND PERMITS	47,591						47,591		T29	47,591	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	5,459	736	2,021	158	181		8,555	14,863	U20	23,418	18
19	Rents and royalties	2,730						2,730		U40	2,730	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	8,189	736	2,021	158	181	0	11,285	14,863		26,148	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants					10,189		10,189		B89	10,189	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	10,189	0	10,189	0		10,189	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SPIRIT LAKE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		598,371					598,371		C46	598,371	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	6,421				255,496		261,917		C89	261,917	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority	18,000						18,000		C89	18,000	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	123,613	28,412	6,618	3,289			161,932		C89	161,932	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	148,034	626,783	6,618	3,289	255,496	0	1,040,220	0		1,040,220	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	1,193						1,193			1,193	63		
64	Library service	28,610						28,610		D89	28,610	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service							0		D89	0	66		
67	Police Services	43,475						43,475		D89	43,475	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	73,278	0	0	0	0	0	73,278	0		73,278	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	221,312	626,783	6,618	3,289	265,685	0	1,123,687	0		1,123,687	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	1,992,014	A91	1,992,014	73		
74	Sewer							0	330,905	A80	330,905	74		
75	Electric							0	917,448	A92	917,448	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0		A81	0	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SPIRIT LAKE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	2,535						2,535		A89	2,535	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	17,064						17,064		A89	17,064	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges	1,600						1,600		A89	1,600	101				
102	Other charges - Specify							0			0	102				
103	Refunds & reimbursements	100,906	3,284					104,190	17,699		121,889	103				
104	TOTAL CHARGES FOR SERVICE	122,105	3,284	0	0	0	0	125,389	3,258,066		3,383,455	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	7,798	13,635					21,433		U99	21,433	108				
109	Deposits and sales/fuel tax refunds	6,074						6,074	14,980	U99	21,054	109				
110	Sale of property and merchandise	0						0		U11	0	110				
111	Fines	50,565						50,565		U30	50,565	111				
112	Internal service charges							0	38,480	NR	38,480	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	64,437	13,635	0	0	0	0	78,072	53,460		131,532	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SPIRIT LAKE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,361,572	1,049,177	2,454,883	73,633	265,866	0	7,205,131	3,326,389		10,531,520	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				4,539,677	1,637,429		6,177,106		NR	6,177,106	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	667,776			857,643	117,403		1,642,822	703,926		2,346,748	127				
128	Internal TIF loans and transfers in				2,356,245			2,356,245			2,356,245	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	667,776	0	0	7,753,565	1,754,832	0	10,176,173	703,926		10,880,099	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,029,348	1,049,177	2,454,883	7,827,198	2,020,698	0	17,381,304	4,030,315		21,411,619	132				
133												133				
134	Beginning fund balance July 1, 2015	1,797,250	793,617	199,339	3,127	56,904		2,850,237	3,854,404		6,704,641	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,826,598	1,842,794	2,654,222	7,830,325	2,077,602	0	20,231,541	7,884,719		28,116,260	136				
137												137				
138												138				
139												139				
140												140				
141												141				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF SPIRIT LAKE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	827,861	196,354					1,024,215		E62	1,024,215	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	11,374						11,374		E89	11,374	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	102,079						102,079		E24	102,079	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation	47,128	17,336					64,464		E66	64,464	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	988,442	213,690		0	0	0	1,202,132			1,202,132	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF SPIRIT LAKE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	390,048	285,589					675,637		E44	675,637	42
43	Purchase of land and equipment	25,376						25,376		G44	25,376	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	4,118	192,599					196,717		E44	196,717	48
49	Traffic control safety — Current operation		10,273					10,273		E44	10,273	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		68,257					68,257		E44	68,257	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		9,626					9,626		E81	9,626	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	6,000						6,000		E01	6,000	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	425,542	566,344		0	0	0	991,886			991,886	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SPIRIT LAKE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	36,175						36,175		E79	36,175	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	36,175	0		0	0	0	36,175			36,175	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
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120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF SPIRIT LAKE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	220,507	68,779					289,286		E52	289,286	122
123	Purchase of land and equipment	20,577						20,577		G52	20,577	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	179,844	38,604					218,448		E61	218,448	127
128	Purchase of land and equipment	19,332						19,332		G61	19,332	128
129	Construction	28,399						28,399		F61	28,399	129
130	Recreation — Current operation	62,835						62,835		E61	62,835	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	531,494	107,383		0	0	0	638,877			638,877	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	57,500						57,500		E89	57,500	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	19,925						19,925		E50	19,925	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	715						715		E29	715	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	80,170		80,937				161,107		E89	161,107	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	158,310	0	80,937	0	0	0	239,247			239,247	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SPIRIT LAKE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	29,309	1,710					31,019		E29	31,019	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	177,208	40,445					217,653		E23	217,653	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	849						849		E89	849	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	3,557						3,557		E25	3,557	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	12,708						12,708		E31	12,708	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	30,189						30,189		E89	30,189	171
172	Other general government — Current operation	99,686						99,686		E89	99,686	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	353,506	42,155	0	0	0	0	395,661			395,661	176
177	Section G — DEBT SERVICE				7,815,701			7,815,701			7,815,701	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	7,815,701	0	0	7,815,701			7,815,701	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						1,807,104		1,807,104			1,807,104	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	1,807,104	0			1,807,104	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189						45,366		45,366			45,366	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	45,366	0	45,366			45,366	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,852,470	0	1,852,470			1,852,470	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,493,469	929,572	80,937	7,815,701	1,852,470	0	13,172,149			13,172,149	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SPIRIT LAKE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							1,135,262	E91		1,135,262	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							145,880	E80		145,880	201
202	Purchase of land and equipment							150,000	G80		150,000	202
203	Construction							46,717	F80		46,717	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							784,444	E81		784,444	216
217	Purchase of land and equipment							5,100	G81		5,100	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SPIRIT LAKE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								245,105		245,105	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects								42,798		42,798	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,555,306		2,555,306	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,493,469	929,572	80,937	7,815,701	1,852,470	0	13,172,149	2,555,306		15,727,455	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,137,426	50,000			13,403		1,200,829	1,145,919		2,346,748	255
256	Internal TIF loans/repayments and transfers out			2,356,245				2,356,245			2,356,245	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	1,137,426	50,000	2,356,245	0	13,403	0	3,557,074	1,145,919		4,702,993	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,630,895	979,572	2,437,182	7,815,701	1,865,873	0	16,729,223	3,701,225		20,430,448	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		863,222	217,040	14,624	211,729		1,306,615			1,306,615	264
265	Committed							0			0	265
266	Assigned	491,792						491,792			491,792	266
267	Unassigned	1,703,911						1,703,911			1,703,911	267
268	Total Governmental	2,195,703	863,222	217,040	14,624	211,729	0	3,502,318			3,502,318	268
269	Proprietary								4,183,494		4,183,494	269
270	Total ending fund balance June 30, 2016	2,195,703	863,222	217,040	14,624	211,729	0	3,502,318	4,183,494		7,685,812	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,826,598	1,842,794	2,654,222	7,830,325	2,077,602	0	20,231,541	7,884,719		28,116,260	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF SPIRIT LAKE Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>										
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$						Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.										
						Amount - Omit cents Z00 \$		2,051,279		
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED										
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year		
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)		
1. Water utility	19U \$ 1,805,000	29U \$	39U \$ 215,000	49U \$	49U \$	49U \$ 1,590,000	49U \$	I91 \$ 29,605		
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89		
3. Electric utility	19U	29U	39U	49U	49U	49U		I92		
4. Gas utility	19U	29U	39U	49U	49U	49U		I93		
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94		
6. Industrial Revenue	19T	24T	34T		44T	44T		I89		
7. Mortgage revenue	19T	24T	34T		44T	44T		I89		
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89		
9. G.O.	28,950,000	6,040,000	7,055,000	27,935,000				I89 718,417		
10.	19U	29U	39U	49U	49U	49U	49U	I89		
11.	19U	29U	39U	49U	49U	49U	49U	I89		
12.	19U	29U	39U	49U	49U	49U	49U	I89		
13.	19U	29U	39U	49U	49U	49U	49U	I89		
14.	19U	29U	39U	49U	49U	49U	49U	I89		
Total long-term debt	30,755,000	6,040,000	7,270,000	27,935,000	0	1,590,000	0	748,022		
B. Short-term debt		Amount - Omit cents								
Outstanding as of JULY 1, 2015				61V \$						
Outstanding as of JUNE 30, 2016				64V \$						
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents						
Assessed Valuations by Levy Authority and County, AY2014/FY2016										
Actual valuation -- January 1, 2014				\$	489,744,696		x .05 = \$		24,487,235	
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016										
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01		W31	W61						
	\$		\$							
	209,254					7,476,558		7,685,812		
REMARKS										
V98 A portion of G.O. debt is annual appropriation.										